

Exhibit 52

LAW OFFICES OF
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April 19, 2007

RECEIVED
APR 20 2007

COOK, ALEX, McFARRON,
MANZO, CUMMINGS & MEHLER

Edward D. Manzo
Cook Alex Intellectual
Property Law
200 W. Adams Street
Suite 2850
Chicago, IL 60606

Re: Miyano Machinery USA, Inc.'s
Claim of Valuable Rights
My File Number 3739.1

Dear Mr. Manzo:

I received both your letter of April 11 and your facsimile transmission of that date when I returned to my office on April 17 and have reviewed it with my co-counsel and with my client. I would have been able to review sooner had you sent the facsimile to (815) 301-9114 as I had asked.

We agree that Miyano Machinery, Inc., and MiyanoHitec Machinery, Inc., are not related. We offered to emphasize the lack of relationship or affiliation by our suggested disclaimer, an offer you have rejected.

Be advised that my client is now doing business as **Tom & Steven Miyano Machinery*** (MIYANOHITEC MACHINERY, INC.). The asterisk refers to a disclaimer stating "We are not affiliated with 'Miyano Machinery, Inc.' in Japan or 'Miyano Machinery USA (sic), Inc.' in any way." We are confident that the use of the individual names of the principals of the corporation, particularly coupled with the disclaimer, will dispel any confusion between my client and Miyano Machinery, Inc.

My client categorically denies that it is attempting to usurp whatever good will Miyano Machinery, Inc., may have or is attempting to confuse potential customers. Likewise, we deny that any actions my client has taken are unlawful. Our suggested course of conduct is not intended to be nor should it be taken as an admission of wrongdoing in any way.

MMU0000620

ROBERT M. KARTON, LTD.

Edward D. Manzo
April 19, 2007

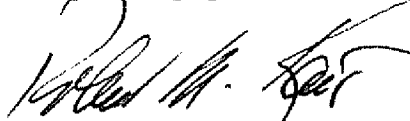
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If you will recall, I asked that you aid us in our research and evaluation of your demand concerning the "winged M" by providing me with "whatever documentary or other evidence you have or may have available to you to demonstrate MMU's use of the 'winged M' and/or any other mark incorporating the 'winged M' during the five year period from January 1, 2002, until March 30, 2007." We appreciate your representation that the winged M mark as registered" is broadly in use by our client in its business on company checks, envelopes, corporate logos, internal documents, and envelopes that are sent to customers to enclose company brochures." With all due respect, sir, your bare representation is not quite what I requested in my letter of April 5 and is not "documentary or other evidence". Therefore, I respectfully repeat my request and look forward to receiving **documentary** or other **evidence** of Miyano Manufacturing, Inc.'s, use of the "winged M" or any other mark incorporating the "winged M" during the five year period from January 1, 2002, until March 30, 2007.

I again ask that you ignore the facsimile number and email address on this letterhead. My correct facsimile number is (815) 301-9114, and my correct email address is robert@karton.us.

Thank you for your courtesy and cooperation

Very truly yours,



Robert M. Karton

RMK:ms

cc: Vernon Francissen
Thomas T. Miyano
Steven Miyano

MMU0000621